

# U.S. Departing Alien Income Tax Return

OMB No. 1545-0086

**2006**

For tax period or year beginning \_\_\_\_\_, 2006, and ending \_\_\_\_\_

▶ See separate instructions. ▶ File original and one copy.

Print or type	Your first name and initial	Last name		Your identifying number (see page 3)
	If a joint return, spouse's first name and initial (see instructions)	Last name		Spouse's identifying number
	U.S. address (number, street, and apt. no. or rural route)	Passport or alien registration card number		Original date of your entry into the U.S.
	City, state, and ZIP code	Your number	Spouse's number	Date of departure
Complete foreign address				Date on which you last arrived in the U.S.
Of what country are you a citizen or subject?		Of what country are you a resident?		

**A** Is your employer willing to furnish a letter guaranteeing that the tax will be paid? . . . . . ☐ Yes ☐ No  
If "Yes," attach **the letter** and leave the remainder of this form blank except for the signature area on page 2.

**Caution:** Form 1040-C is **not** a final income tax return. You **must** file a final return on the correct form after your tax year ends. See **Final Return Required** on page 2 of the instructions.

## Part I Explanation of Status—Resident or Nonresident Alien

- Check the applicable box or boxes. **Note:** A nonresident alien who has income from U.S. real property may elect to treat this income as effectively connected income. Gain or loss on the disposition of a U.S. real property interest by a nonresident alien is effectively connected income or loss. For details, see the **2005 Form 1040NR instructions** or **Pub. 519, U.S. Tax Guide for Aliens**.  
☐ **Group I**—Resident alien.  
☐ **Group II**—Nonresident alien with income effectively connected with a U.S. trade or business.  
☐ **Group III**—Nonresident alien with income not effectively connected with a U.S. trade or business.
- Type of trade or business or occupation in the United States ▶ \_\_\_\_\_
- Visa number and class under which you were last admitted to the United States ▶ \_\_\_\_\_
- Do you have a permit to reenter the United States? . . . . . ☐ Yes ☐ No  
If "Yes," enter the expiration date ▶ \_\_\_\_\_
- Have you signed a waiver of rights, privileges, exemptions, and immunities as described under **Exceptions** on page 2 of the instructions? . . . . . ☐ Yes ☐ No  
If "Yes," enter the date signed ▶ \_\_\_\_\_
- During your stay in the United States did you furnish either of the following forms to a withholding agent: **Form W-9**, Request for Taxpayer Identification Number and Certification, or **Form 1078**, Certificate of Alien Claiming Residence in the United States? . . . . . ☐ Yes ☐ No
- a** Have you applied for U.S. citizenship? . . . . . ☐ Yes ☐ No  
**b** Have you applied for, or taken other affirmative steps to apply for, lawful permanent resident status in the United States, or do you have an application pending to change your status to that of a lawful permanent resident of the United States? . . . . . ☐ Yes ☐ No
- If you filed income tax returns in the United States, give the following information for 2005:  
**a** Type of return filed (for example, Form 1040, 1040NR, etc.) ▶ \_\_\_\_\_  
**b** Your U.S. address shown on return ▶ \_\_\_\_\_  
**c** Taxable income reported \$ \_\_\_\_\_ **d** Tax paid \$ \_\_\_\_\_ **e** Balance due \$ \_\_\_\_\_
- Do you know of any current charges against you concerning your U.S. taxes for any tax period? . . . . . ☐ Yes ☐ No
- Do you plan to return to the United States? . . . . . ☐ Yes ☐ No  
If "Yes," complete lines 11 through 13 below.
- Are your spouse and any children remaining in the United States? . . . . . ☐ Yes ☐ No
- Show the approximate value and location in the United States of any property held by you:  

	Value	Location
<b>a</b> Real property { . . . . . \$ _____ ; _____		
<b>b</b> Stocks and bonds . . . . . \$ _____ ; _____		
<b>c</b> Cash . . . . . \$ _____ ; _____		
<b>d</b> Other (specify) ▶ _____ \$ _____ ; _____		
- If you will not return before **(a)** the due date for filing a final U.S. income tax return for the current year or **(b)** the due date for filing a final U.S. income tax return for the preceding year, what arrangements have you made to file the final income tax return(s) and pay the tax(es)? ▶ \_\_\_\_\_

**Part II Exemptions****Group I** — If you are a resident alien, you may claim the same exemptions allowed U.S. citizens on Form 1040.**Group II** — If you are a nonresident alien with income effectively connected with a U.S. business, you may claim one exemption. Residents of Canada, India, Mexico, or the Republic of Korea (South Korea), or U.S. nationals, see page 4 of the instructions.**Group III** — If you are a nonresident alien with income not effectively connected with a U.S. business, do not claim any exemptions for that income.**14a** ☐ Yourself**b** ☐ Spouse**Caution:** If your parent (or someone else) can claim you as a dependent on his or her 2006 tax return, **do not** check box 14a.No. of boxes checked  
on 14a and 14b . . .**c Dependents:**

(1) First name Last name

(2) Dependent's  
SSN or ITIN(3) Dependent's  
relationship  
to you(4) ☒ if qualifying  
child for child tax  
creditNo. of your children  
on 14c who:

• lived with you . . .

• did not live with  
you due to divorce  
or separation . . .Dependents on 14c  
not entered above**d** Total number of exemptions claimed . . .Add numbers entered  
on lines above**Part III Figuring Your Income Tax**

<b>Groups I and II</b>	<b>15</b>	Total income (from page 3, Schedule A, line 4, column (d) or (e)) . . . . .	<b>15</b>		
	<b>16</b>	Adjustments. See page 5 of the instructions and attach appropriate form or statement . . . . .	<b>16</b>		
	<b>17</b>	Adjusted gross income. Subtract line 16 from line 15 . . . . .	<b>17</b>		
	<b>18</b>	Enter the amount from page 4, Schedule D, line 8 or 16, whichever applies . . . . .	<b>18</b>		
	<b>19</b>	Credits. See page 5 of the instructions and attach appropriate form or statement . . . . .	<b>19</b>		
	<b>20</b>	Subtract line 19 from line 18. If zero or less, enter -0- . . . . .	<b>20</b>		
	<b>21</b>	Other taxes. See page 5 of the instructions and attach appropriate form . . . . .	<b>21</b>		
<b>Group III</b>	<b>22</b>	Tax for Group I or II. Add lines 20 and 21 . . . . .	<b>22</b>		
	<b>23</b>	Total income (from page 3, Schedule A, line 4, column (f)) . . . . .	<b>23</b>		
<b>Tax Summary</b>	<b>24</b>	Tax (30% of line 23). If less than 30%, attach statement showing computation . . . . .	<b>24</b>		
	<b>25</b>	<b>Total tax.</b> Add lines 22 and 24 . . . . .	<b>25</b>		
	<b>Note:</b> Your tax liability on your final return may be different from line 25.				
	<b>26</b>	U.S. income tax paid or withheld at source (from page 3, Schedule A, lines 4 and 5, column (c)) . . . . .	<b>26</b>		
	<b>27</b>	Estimated U.S. income tax paid . . . . .	<b>27</b>		
	<b>28</b>	Other payments (specify) ▶ . . . . .	<b>28</b>		
	<b>29</b>	<b>Total payments.</b> Add lines 26 through 28 . . . . .	<b>29</b>		
	<b>30</b>	If line 25 is more than line 29, subtract line 29 from line 25. This is the <b>amount you owe</b> . . . . .	<b>30</b>		
<b>31</b>	If line 29 is more than line 25, subtract line 25 from line 29. This is the <b>amount you overpaid</b> . Any overpayment of tax will be refunded only when you file your final return for the tax year . . . . .	<b>31</b>			

**Sign Here**Keep a copy  
of this return  
for your  
records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature \_\_\_\_\_ Date \_\_\_\_\_  
(A return made by an agent must be accompanied by a power of attorney.)Spouse's signature \_\_\_\_\_ Date \_\_\_\_\_  
(If filing jointly, **both** must sign even if only one had income.)**Paid Preparer's Use Only**Preparer's  
signature

Date

Check if  
self-employed ☐

Preparer's SSN or PTIN

Firm's name (or yours  
if self-employed),  
address, and ZIP codeEIN :  
Phone no. ( )**Certificate of Compliance**

This certifies that the above individual(s) has satisfied all the requirements of the Internal Revenue Code and the Internal Revenue Regulations relating to departing aliens according to all information available to me at this date. This certificate is effective for the tax period

beginning . . . . ., 2006, and ending . . . . ., . . . . ., or the tax year ended . . . . .

(Field Assistance Area Director)

Internal Revenue Service

Date . . . . . By . . . . .  
(Name) (Title)



**Schedule D Tax Computation****Tax for Resident Alien—Group I Only** (For description of groups, see line 1 on page 1.)

<b>1</b> Enter amount from line 17 on page 2 . . . . .	<b>1</b>		
<b>2</b> If you itemize deductions, enter amount from page 3, Schedule C, line 2 (to the extent they are allowable on <b>Schedule A (Form 1040)</b> ). If you do not plan to itemize deductions, enter your standard deduction. See <b>Standard Deduction (Group I only)</b> on page 7 of the instructions . . . . .	<b>2</b>		
<b>3</b> Subtract line 2 from line 1 . . . . .	<b>3</b>		
<b>4</b> Exemptions. If line 1 above is \$112,875 or less, multiply \$3,300 by the total number of exemptions claimed on line 14d on page 2. If line 1 above is over \$112,875, see the worksheet on page 8 of the instructions for the amount to enter . . . . .	<b>4</b>		
<b>5 Taxable income.</b> Subtract line 4 from line 3 . . . . .	<b>5</b>		
<b>6 Tax.</b> Figure your tax on the amount on line 5 by using the 2006 Tax Rate Schedules on page 8 of the instructions. Include in the total any tax from <b>Form 4972</b> and <b>Form 8814</b> . Enter the tax here . . . . .	<b>6</b>		
<b>7 Alternative minimum tax (AMT).</b> Enter the amount, if any, of AMT from <b>Form 6251</b> . . . . .	<b>7</b>		
<b>8</b> Add lines 6 and 7. Enter the result here and on Form 1040-C, line 18 . . . . . ►	<b>8</b>		

**Tax for Nonresident Alien With Income Effectively Connected With a U.S. Trade or Business—Group II Only**

<b>9</b> Enter amount from line 17 on page 2 . . . . .	<b>9</b>		
<b>10</b> Enter itemized deductions from page 3, Schedule C, line 2 (to the extent they are allowable on <b>Schedule A (Form 1040NR)</b> ) . . . . .	<b>10</b>		
<b>11</b> Subtract line 10 from line 9 . . . . .	<b>11</b>		
<b>12</b> Exemptions. If line 9 above is \$112,875 or less, multiply \$3,300 by the total number of exemptions claimed on line 14d on page 2. If line 9 above is over \$112,875, see the worksheet on page 8 of the instructions for the amount to enter . . . . .	<b>12</b>		
<b>13 Taxable income.</b> Subtract line 12 from line 11 . . . . .	<b>13</b>		
<b>14 Tax.</b> Figure your tax on the amount on line 13 by using the 2006 Tax Rate Schedules on page 8 of the instructions. Include in the total any tax from <b>Form 4972</b> and <b>Form 8814</b> . Enter the tax here . . . . .	<b>14</b>		
<b>15 Alternative minimum tax (AMT).</b> Enter the amount, if any, of AMT from <b>Form 6251</b> . . . . .	<b>15</b>		
<b>16</b> Add lines 14 and 15. Enter the result here and on Form 1040-C, line 18 . . . . . ►	<b>16</b>		

Form **1040-C** (2006)